

**Internal Audit of the 2019 Financials for
The Friend's of Dodge County Parks Inc.**

Auditors: Butch Guenther – The Friends of Dodge County Parks, Inc. Board
Glenn Daily – The Friends of Dodge County Parks, Inc. Board
Harvey Gysbers – The Friends of Dodge County Parks, Inc. Board
Cindy Haerterich – The Friends of Dodge County Parks, Inc. Board
Bill Ehlenbeck – Director of Dodge County Land Resources & Parks
Lori Hill – Dodge County Land Resources and Parks Department

The Audit Committee, guided by the Audit Guide for Audit Committees of Small Nonprofit Organizations, met to review the 2019 financial records for The Friend's of Dodge County Parks Inc.

A. A sampling of five recorded Checking Account deposit vouchers and deposit slips were crosschecked and verified to month end statements from Landmark Credit Union & Horicon Bank Money Market Checking, the organization's Income & Expense Detail ending 12/31/19 and the checkbook ledger. **Note: (000) = Q/B Entry #**

1. 2/13/19 - \$21.00
 - \$21.00 GSMT Tee Shirt Sales I&ED Acct. # 46400
2. 5/9/19 - \$40.00
 - \$5.00 Anonymous Donation-Astico I&ED Acct. # 43453 (11851)
 - \$25.00 Memorial Donation to Endowment I&ED Acct. # 43453 (1149)
 - \$10.00 Senior Membership I&ED Acct. # 43410 (1150)
3. 7/22/19 - \$3,393.11
 - \$19.00 Anonymous Donation-Astico I&ED Acct. # 43453 (1182)
 - \$8.93 Anonymous Donation-Astico I&ED Acct. # 43453 (1182)
 - \$8.00 Anonymous Donation-Astico I&ED Acct. # 43453 (1182)
 - \$34.00 Anonymous Donation-Astico I&ED Acct. # 43453 (1182)
 - \$1.00 Anonymous Donation-Derge I&ED Acct. # 43453 (1183)
 - \$8.00 Anonymous Donation-Harnischfeger I&ED Acct. # 43453 (1184)
 - \$2.00 Anonymous Donation-Ledge I&ED Acct. # 43453 (1185)
 - \$100.00 FallFest Sponsor-MSA I&ED Acct. # 49000 (1186)
 - \$709.22 PayPal Charitable Giving Fund I&ED Acct. # 43450 (1187)
 - \$100.00 FallFest Sponsor-Ixonia Bank I&ED Acct. # 49000 (1188)
 - \$20.00 Individual Membership I&ED Acct. # 43412 (1189)
 - \$2,282.96 PayPal Charitable Giving Fund I&ED Acct. # 43450 (1190)
 - \$100.00 Corporation Membership I&ED Acct. # 43420 (1191)

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4. 9/3/19 - \$535.00
 - \$35.00 FallFest Pancake Ticket Purchase I&ED Acct. # 49023
 - \$500.00 FallFest Sponsor-Glenn's Market & I&ED Acct. # 49000 (1203)
5. 11/5/19 \$88.00
 - \$1.00 Anonymous Donation-Ledge I&ED Acct. # 43453 (1214)
 - \$25.00 GSMT P3 Donation I&ED Acct. # 43453 (1215)
 - \$35.00 FallFest Face Painter Donation I&ED Acct. # 49029
 - \$5.00 Undesignated General Fund Donation I&ED Acct. # 43450 (1217)
 - \$20.00 FallFest Silent Auction I&ED Acct. # 49028
 - \$2.00 Anonymous Donation-GSMT I&ED Acct. # 43453 (1219)

B. A sampling of five checks written for the year were crosschecked and verified to month end statements from Landmark Credit Union, the organization's Income & Expense Detail ending 12/31/19, and the checkbook ledger. Note: (nnnnn/nnnnn) = Fund Account Ledger #.

1. 4/11/19 L/C/U Check # 2216 \$1,175.00 I&ED Acct. # 65100/65120
2. 6/24/19 L/C/U Check # 2226 \$166.70 I&ED Acct. # 62800/62806
3. 8/1/19 L/C/U Check # 2229 \$370.68 I&ED Acct. # 62800/62840
4. 9/26/19 L/C/U Check # 2232 \$122.00 I&ED Acct. # 62100/62150
5. 12/12/19 L/C/U Check # 2239 \$500.00 I&ED Acct. # 62100/62110

C. A sampling of five Savings Account deposit vouchers were crosschecked and verified to the month end statements for Horicon Bank & Landmark Credit Union, and the organization's Transaction Detail by Account ending 12/31/19.

1. 1/31/19 H/B - \$5.37
 - Interest Credit TDA # 45000/45200
2. 2/28/19 L/C/U - \$.10
 - Dividend on VIP Savings TDA # 10600/10615
3. 4/30/19 H/B - \$125.30
 - \$124.00 Thrivent Choice TDA # 43400/43403
 - \$1.30 Interest Credit TDA # 45000/45200

**Internal Audit of the 2019 Financials for
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4. 9/30/19 L/C/U - \$4,477.00
 - FallFest Proceeds Deposit TDA # 10600/10615
5. 12/31/19 L/C/U - \$.87
 - Dividend on VIP Savings TDA # 10600/10615

D. Justify the five CD's listed on Organization's Statement of Financial Position ending 12/31/19 for Landmark Credit Union – three certificates, and Horicon Bank – two certificates, and the 12/31/19 Financial Institution's statements.

- Landmark Cert. #13 – 90 Day \$5,507.30 – Matured on 12/25/19
SFP 10900/10915 – 12/31/19 Balance \$5,507.72
- Landmark Cert. #12 – 182 Day \$5,579.54 – Matured on 7/19/19
SFP 10900/10920 – 12/31/19 Balance \$5,594.78

Landmark Cert. #14 – 12 Month \$5,728.87 – Matured on 8/6/19
SFP 10900/10925 – 12/31/19 Balance \$5,747.47

- Horicon Bank CD #1-Acct.# TDA000000068541-12 Month \$2,713.18
Matured on 1/18/19 SFP 10900/10936 – 12/31/19 Balance \$2713.18
(Note: Interest on CD from 1/19/19 thru 12/31/19 Will not be known or added until 1/18/20 maturity date)
- Horicon Bank CD #2-Acct.# TDA000000071581-22 Month \$6,696.58
Matured on 6/16/19 SFP 10900/10941 – 12/31/19 Balance \$6,696.58
(Note: Interest on CD from 6/17/19 thru 4/16/21 Will not be known or added until 4/16/21 maturity date)

E. Reconcile Landmark Credit Union VISA credit card charges to Landmark's monthly statements, and the checkbook ledger.

1. Charge made on 2/7/19-\$10.00 – EFT payment made 2/7/19
 - \$10.00-Wisconsin Corporate Registration
2. Charge made on 4/6/19-\$3,818.85 – EFT payment made 5/7/19
 - \$3,818.85-Six-Sided Kiosk for GSMT
3. Charge made on 7/11/19-\$54.00 – EFT payment made 8/26/19
 - \$54.00-State of Wisconsin Charitable Organization Credentials

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4. Charge made on 10/5/19-\$768.00 – EFT payment made 10/25/19
 - \$768.00-Tables & Mats

F. Endowment Fund – Compare ENDOWMENT Transaction Detail by Account January through December 2019 with Natural Resources Foundation 4th Quarter Fund Performance Report ending 12/31/19.

- Annual contribution of 10% of General Fund Receipts - \$380.00-2/19
- 2019 Donations in Temporary Fund-\$150 - \$130.00 sent with 10%-2/19
- Total 2019 contribution to NRF Endowment – \$510.00 – 2/19.
- 2018 eligible distribution was rolled over into fund– 2/19.
- \$20.00 balance in the Temporary Fund as of 12/31/19.

G. Verification that any licenses held by the Organization are current.

1. Wisconsin State Raffle License – 2020 expires 1/9/21.
2. Nonstock Corporation Annual Report filed 2/8/20.
3. Charitable Annual Report filed 6/1/20.

H. Federal Tax Filing

2019 Federal Form 990 prepared by Hieptas Group and mailed to IRS on 4/14/20.

I. Noteworthy Comments

1. NRF Endowment continues to be a struggle for the Audit Team. Glenn Daily is in E-mail contact with Shari Henning at the NRF to get clarification on what information the NRF's reports are expected to reflect, and what information FODCPI is responsible for maintaining throughout the year to enable the Audit Team to accurately audit the fund.

Respectfully Submitted,
Glenn Daily